CLAIMS:

Having thus described the invention, what is claimed and desired to be secured by Letters Patent is:

- 1. A nail polish remover composition comprising about 20% to about 80% methyl acetate in a single phase system.
- 2. The composition of claim 1 including about 5% to about 75% glycol ether having a vapor pressure of less than 0.1mm Hg at 20° C.
- 3. The composition of claim 2 including about 0.1 to about 10% dimethyl ester with a vapor pressure of less than 0.1mm Hg at 20 °C.
- 4. The composition of claim 3 including about 0.01% to about 1% buffering agent and about 10% to about 70% water.
- 5. The composition of claim 4 including a humectant for improving nail and skin conditioning.
- 6. The composition of claim 5 wherein the humectant is selected from the group consisting of glycerin, propylene glycol and fatty acid esters.
- 7. The composition of claim 2 wherein the glycol ether is diethylene glycol monobutyl ether.
- 8. The composition of claim 3 wherein the dimethyl ester is a blend of dimethyl adipate and dimethyl glutarate.
 - 9. The composition of claim 4 wherein the buffering agent is sodium acetate.
 - 10. The composition of claim 4 wherein the pH is about 5.0 to 7.0.
 - 11. The composition of claim 10 wherein the pH is about 7.0.
 - 12. A single phase aqueous based nail polish remover composition comprising:

- a) about 20 to about 80% methyl acetate;
- b) about 5% to about 75% of a glycol ether coupling agent;
- c) an effective amount of a buffering agent to maintain a pH of about 5 to about 9; and
- d) about 10% to about 70% water.
- 13. The composition of claim 12 including about 0.1% to about 10% of a dimethyl ester with a vapor pressure of less than 0.1mm Hg at 20° C.
- 14. The composition of claim 12 wherein the buffering agent is about 0.01% to about 1.0% sodium acetate.
- 15. The composition of claim 12 including about 0 to about 10 % additives selected from the group consisting of dyes, conditioning agents, emollients, humectants and mixtures thereof.
 - 16. The composition of claim 12 including about 1.0% to about 20% acetone.
 - 17. The composition of claim 16 including about 5% acetone.
 - 18. The composition of claim 12 wherein the pH is about 7.